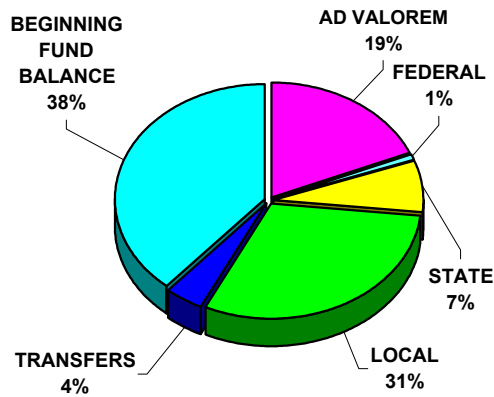


FY 2001/02 - FY 2002/03 BUDGET SUMMARY

Fiscal Year	Adopted FY 97/98	Adopted FY 98/99	Adopted FY 99/00	Adopted FY 00/01	Adopted FY 01/02	Approved FY 02/03
PROPERTY TAX RATES (In Mills)						
Countywide Operating	5.1638	5.1579	4.9989	4.9989	4.9989	4.9989
Unincorporated Roads MSTU	0.6591	0.6591	0.6591	0.6591	0.6591	0.6591
Fire MSTU	<u>2.0971</u>	<u>2.0971</u>	<u>2.0971</u>	<u>2.0971</u>	<u>2.0971</u>	<u>2.0971</u>
Total Operating Millages	7.9200	7.9141	7.7551	7.7551	7.7551	7.7551
Voted Debt Service - Env Sensitive Lands	0.1271	0.1234	0.1170	0.1083	0.1031	0.0990
Voted Debt Service - Libraries	0.0716	0.0000	0.0000	0.0000	0.0000	0.0000
Voted Debt Service - Trails	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.1177</u>	<u>0.1133</u>
Totals	8.1187	8.0375	7.8721	7.8634	7.9759	7.9674
VALUE OF ONE MILL (In Thousands)						
Countywide	\$12,466.0	\$13,226.4	\$14,339.8	\$15,399.4	\$16,945.5	\$17,792.8
Unincorporated Roads MSTU	\$6,260.1	\$6,585.4	\$7,029.2	\$7,564.9	\$8,410.9	\$8,831.4
Fire MSTU	\$6,221.9	\$6,545.2	\$6,989.9	\$7,523.5	\$8,368.0	\$8,786.4
REVENUE SUMMARY (In Millions) (After 5% statutory deduction where appropriate.)						
Ad Valorem	\$80.1	\$84.1	\$88.5	\$94.8	\$106.2	\$111.3
Federal	4.6	4.1	4.5	4.1	4.5	4.5
State	30.7	33.1	33.5	38.9	40.3	39.9
Local	142.6	135.3	148.7	162.2	173.6	114.7
Transfers (w/internal service charges)	37.7	24.6	31.4	35.7	23.5	33.2
Beginning Fund Balance (w/depreciation)	101.3	97.7	133.9	138.6	220.1	184.6
Totals	\$397.0	\$378.9	\$440.5	\$474.3	\$568.1	\$488.2
EXPENDITURE SUMMARY (In Millions)						
Personal Services	\$54.5	\$59.0	\$63.0	\$69.0	\$73.3	\$78.7
Operating	69.4	84.0	85.5	93.7	96.0	95.6
Capital	110.0	73.3	108.8	110.0	141.8	100.2
Debt Service	18.1	17.6	17.5	17.3	22.9	22.9
Grants and Aid	10.6	13.6	14.4	18.0	15.1	10.1
Constitutional Officer Transfers	44.4	48.5	52.0	56.7	61.8	64.9
Non-Operating - Reserves / Transfers	90.0	82.9	99.3	109.6	157.2	115.8
Totals	\$397.0	378.9	\$440.5	\$474.3	\$568.1	\$488.2

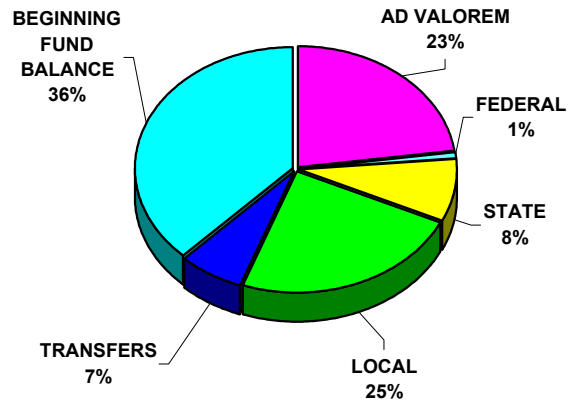
SUMMARY OF MAJOR REVENUES

Fiscal Year 2001/2002



TOTAL ALL FUNDS \$568,136,357

Fiscal Year 2002/2003



TOTAL ALL FUNDS \$488,224,487

Ad Valorem - Taxes levied on the assessed value of real property. (Also known as "property taxes".)

Federal - These revenues include all federally funded grant programs whether granted directly to the local unit or administered by state agencies.

State - Includes those monies which originate from state agencies such as the half cent sales tax, revenue sharing, and state gas taxes.

Local - These revenues include taxes imposed upon the sale or consumption of designated goods or services where such taxes are levied locally. Examples include local option gas taxes and occupational licenses. Local revenues also include fees generated from the issuance of building permits, other licenses and permits, library fines, enterprise fund charges, special district assessments, and anticipated bond issues.

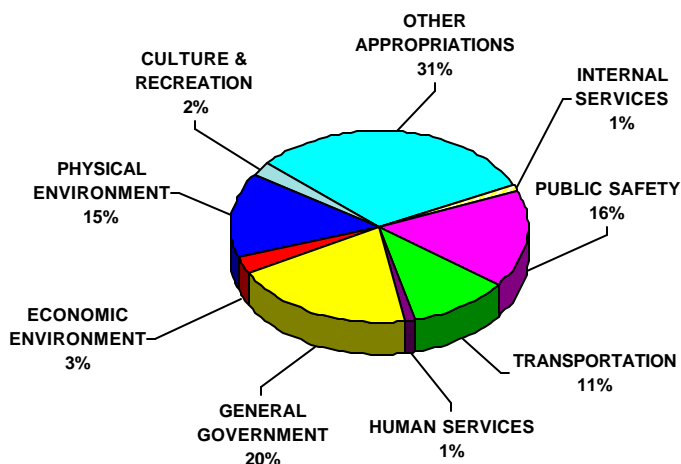
Transfers - This category includes interfund transfers and revenues derived by the Internal Service Fund for insurance policies and safety programs.

Beginning Fund Balance - Funds remaining at the end of the year after all bills have been paid are incorporated as part of the subsequent year's budget. Category also includes an accounting adjustment for depreciation.

FY 2001/02	FY 2002/03
\$106,180,221	\$111,300,739
\$4,530,875	\$4,485,780
\$40,275,530	\$39,901,642
\$173,591,091	\$114,659,035
\$23,508,017	\$33,240,937
\$220,050,623	\$184,636,354

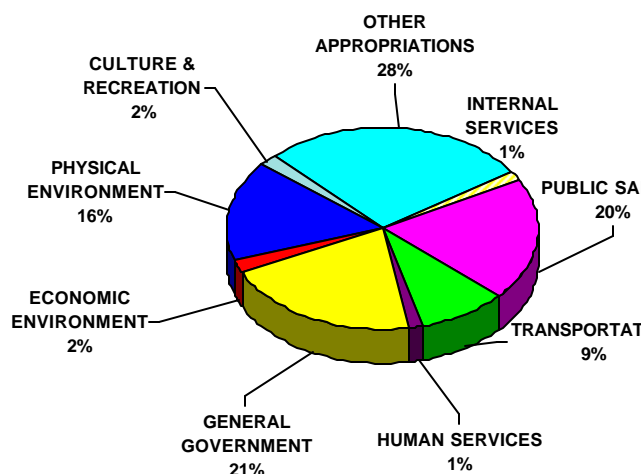
EXPENDITURES BY FUNCTION

Fiscal Year 2001/2002



TOTAL ALL FUNDS \$568,136,357

Fiscal Year 2002/2003



TOTAL ALL FUNDS \$488,224,487

General Government - Services provided by the County for the benefit of the public and the governmental body as a whole, including: legislative, financial/administrative, legal, comprehensive planning, judicial, court reporting, and other general governmental services.

Public Safety - Services provided by the County for the Safety and security of the public, including: law enforcement, fire control, protective inspections, emergency and disaster relief, and other public safety services.

Physical Environment - Functions performed by the County to achieve a satisfactory living environment for the community as a whole, including: solid waste disposal, water & sewer, conservation & resource management, flood control & other physical environmental services.

Transportation - Expenditures for developing and improving the safe and adequate flow of vehicles, travelers and pedestrians on road and street facilities.

Economic Environment - Expenditures used to develop and improve the economic condition of the community and its citizens, including: industrial development, veteran's services, housing and urban development, and other economic environmental services.

Human Services - Expenditures with the purpose of promoting the general health and well-being of the community as a whole, including: health services, mental health services, welfare, Medical Examiner and other human services.

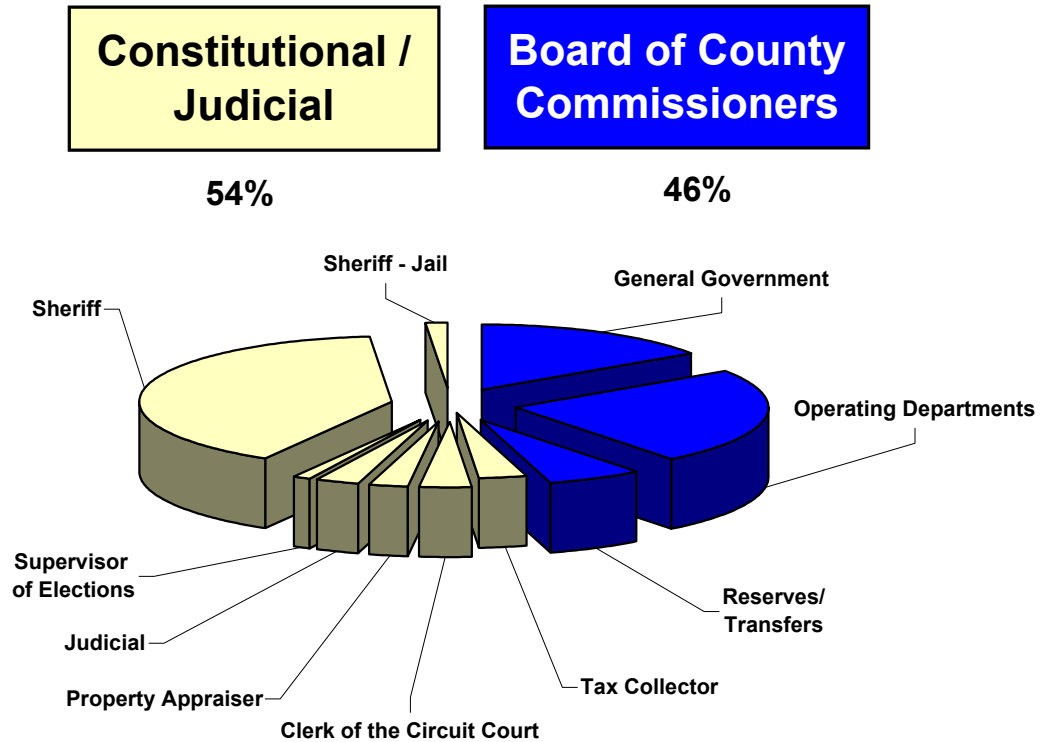
Culture and Recreation - Expenditures to provide county residents opportunities and facilities for cultural, recreational and educational programs, including: libraries, parks and recreation, and other cultural and recreation services.

Internal Services - Expenses incurred through services provided by one County agency to another, such as the Self Insurance Fund.

Other Appropriations - Funds transferred from one County fund to another, funds set aside to provide for unforeseen expenses, reserves and debt payment required by bond documents, and reserves for future capital projects.

	FY 2001/02	FY 2002/03
General Government	\$112,426,304	\$100,772,903
Public Safety	\$92,561,215	\$96,011,201
Physical Environment	\$82,604,809	\$77,043,578
Transportation	\$61,576,311	\$44,936,093
Economic Environment	\$15,463,294	\$10,426,703
Human Services	\$6,554,214	\$6,566,152
Culture and Recreation	\$11,812,808	\$9,355,088
Internal Services	\$6,749,915	\$6,694,288
Other Appropriations	\$178,387,487	\$136,418,481

**GENERAL FUND APPROPRIATION COMPARISON
CONSTITUTIONAL OFFICERS/JUDICIAL AND
BOARD OF COUNTY COMMISSIONERS
FY 2001/2002**



Fiscal Year 2001/2002

Constitutional Officers / Judicial

Supervisor of Elections	\$1,622,293
Tax Collector	4,597,177
Clerk of the Circuit Court	4,617,620
Property Appraiser	3,407,162
Judicial	3,971,066
Sheriff - Jail	2,103,002
Sheriff	57,566,517

Total Constitutional / Judicial \$77,884,837

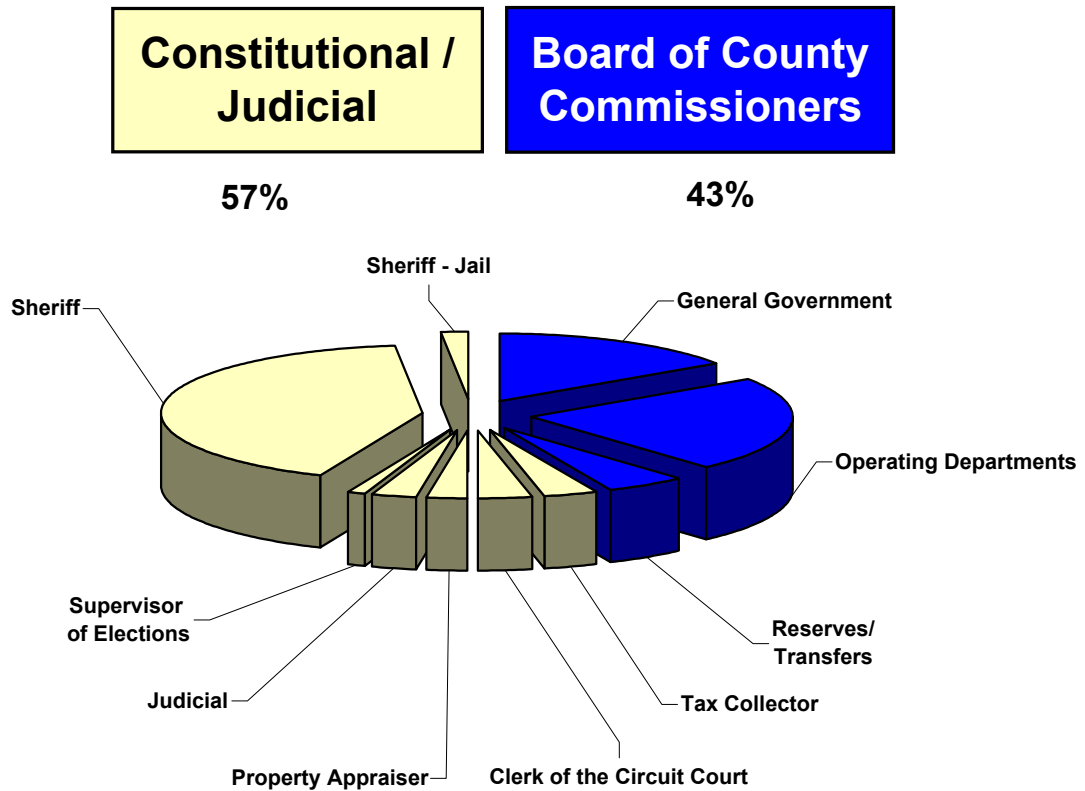
Board of County Commissioners

General Government	\$22,076,116
Operating Departments	34,461,339
Reserves/Transfers	8,573,124

Total BCC \$65,110,579

TOTAL \$142,995,416

**GENERAL FUND APPROPRIATION COMPARISON
CONSTITUTIONAL OFFICERS/JUDICIAL AND
BOARD OF COUNTY COMMISSIONERS
FY 2002/2003**



Fiscal Year 2002/2003

Constitutional Officers / Judicial

Supervisor of Elections	\$1,568,632
Tax Collector	4,856,885
Clerk of the Circuit Court	4,803,695
Property Appraiser	3,599,812
Judicial	4,051,693
Sheriff - Jail	2,471,452
Sheriff	61,162,706

Total Constitutional / Judicial	\$82,514,875
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Board of County Commissioners

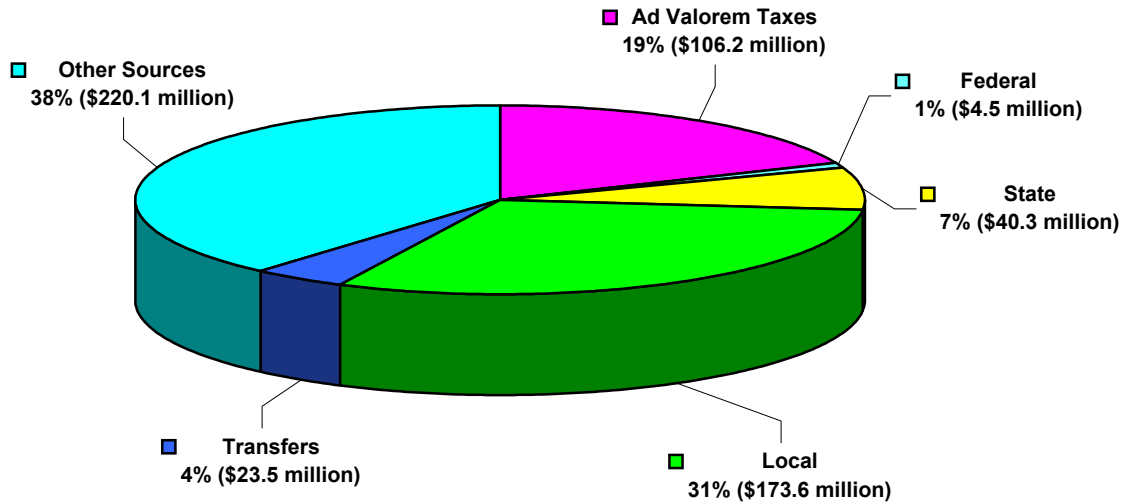
General Government	\$22,761,762
Operating Departments	33,331,470
Reserves/Transfers	7,268,815

Total BCC	\$63,362,047
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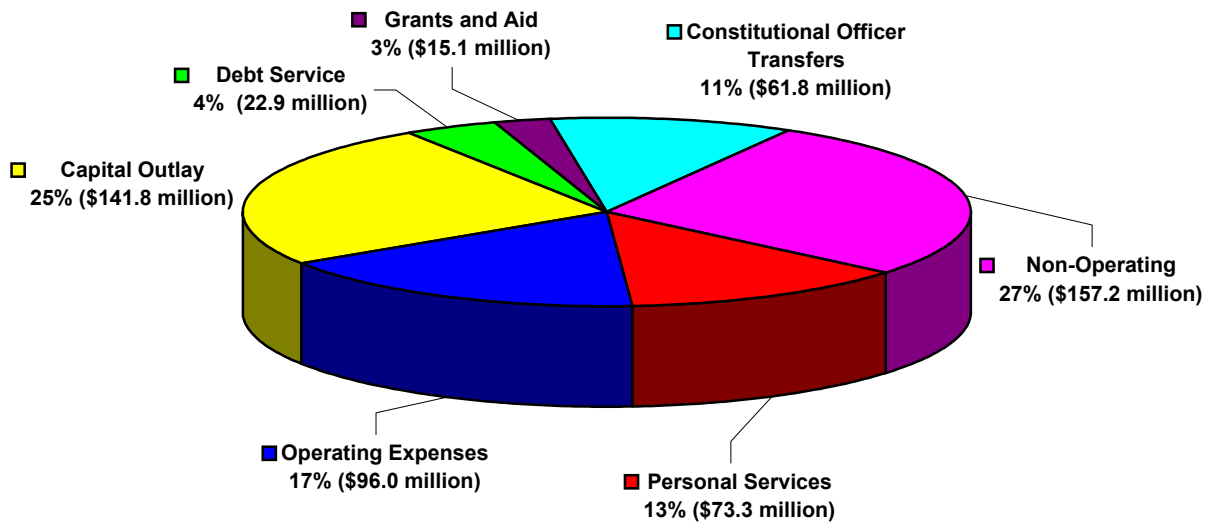
TOTAL \$145,876,922

BUDGET SOURCES AND USES OF FUNDS

WHERE THE MONEY COMES FROM (SOURCES)
FISCAL YEAR 2001/02 - ALL FUNDS
\$568,136,357

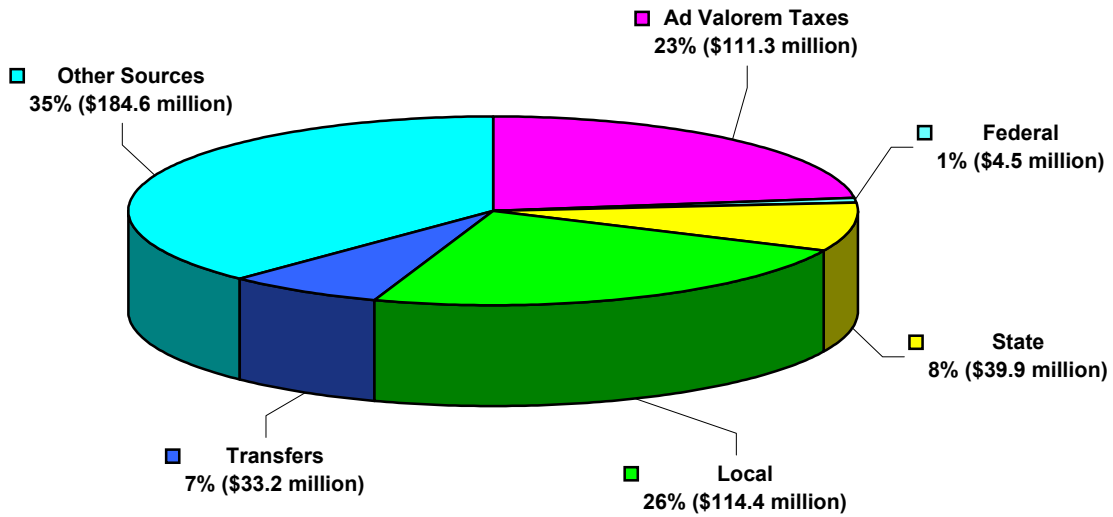


WHERE THE MONEY GOES (USES)
FISCAL YEAR 2001/02 - ALL FUNDS
\$568,136,357

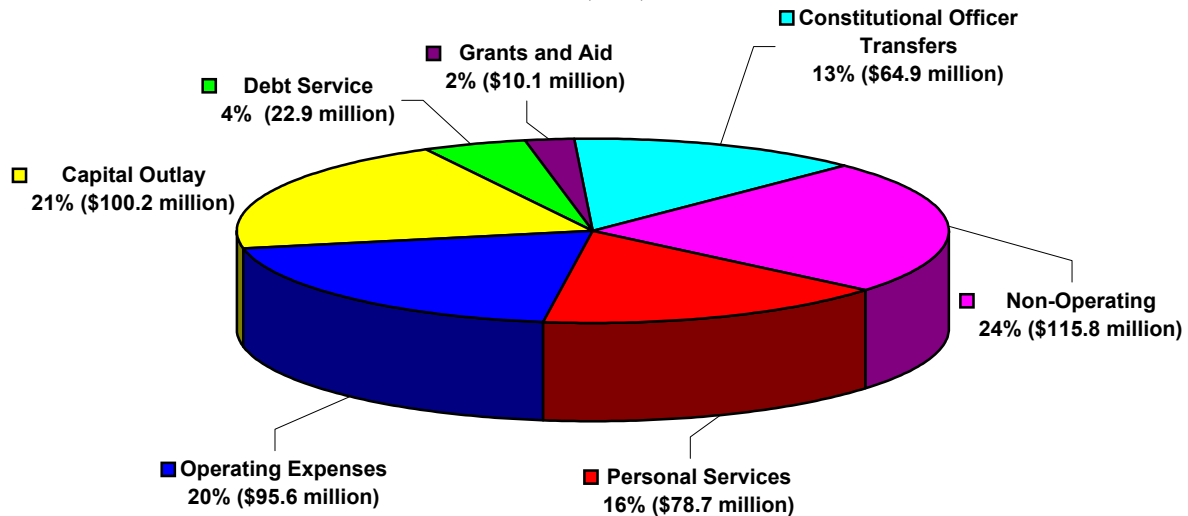


BUDGET SOURCES AND USES OF FUNDS

WHERE THE MONEY COMES FROM (SOURCES)
FISCAL YEAR 2002/03 - ALL FUNDS
\$488,224,487



WHERE THE MONEY GOES (USES)
FISCAL YEAR 2002/03 - ALL FUNDS
\$488,224,487



FIVE YEAR SUMMARY OF BEGINNING/ENDING BALANCES

	<u>FY 1997/98 ACTUAL</u>	<u>FY 1998/99 ACTUAL</u>	<u>FY 1999/00 ACTUAL</u>	<u>FY 2000/01 ADOPTED**</u>	<u>FY 2001/02 ADOPTED**</u>
BEGINNING BALANCE (w/ depr.)	<u>\$156,328,000</u>	<u>\$189,058,696</u>	<u>\$283,353,046</u>	<u>\$138,615,407</u>	<u>\$216,350,063</u>
SOURCES OF FUNDING					
Taxes	\$136,672,810	\$144,870,562	\$152,875,108	\$158,011,068	\$124,999,481
Licenses and Permits	3,422,767	3,897,119	3,553,834	3,367,664	3,177,035
Intergovernmental Revenue	40,780,942	43,406,663	44,638,200	40,888,384	48,549,249
Charges for Services	50,178,445	56,358,276	57,848,010	50,014,847	52,559,969
Fines and Forfeitures	4,148,877	4,983,282	4,779,226	4,253,254	4,723,873
Miscellaneous Revenue	26,382,425	19,016,604	30,421,507	24,535,883	28,865,742
Special Assessments	20,961,251	18,069,118	17,366,902	18,060,286	17,212,366
Bonds/Other Installment Debt	289,760	67,495,000	1,036,838	3,357,671	50,754,817
Interfund Charges/Transfers	<u>36,611,497</u>	<u>44,192,940</u>	<u>33,268,454</u>	<u>33,197,903</u>	<u>20,943,762</u>
Subtotal	<u>319,448,774</u>	<u>402,289,564</u>	<u>345,788,079</u>	<u>335,686,960</u>	<u>351,786,294</u>
TOTAL REVENUE	<u><u>\$475,776,774</u></u>	<u><u>\$591,348,260</u></u>	<u><u>\$629,141,124</u></u>	<u><u>\$474,302,367</u></u>	<u><u>\$568,136,357</u></u>
EXPENDITURES					
General Government	\$40,964,600	\$46,727,449	\$48,923,260	\$55,031,300	\$55,902,291
Public Safety	64,498,254	68,009,155	72,062,795	83,625,082	92,561,215
* Physical Environment	27,494,287	35,045,021	24,775,225	72,640,075	82,604,809
* Transportation	22,246,315	22,641,608	22,713,532	88,781,405	61,576,311
Economic Environment	4,512,450	4,949,030	5,613,364	9,396,111	15,463,294
Human Services	8,002,846	8,087,061	9,042,569	6,350,510	6,554,214
Culture/Recreation	6,676,745	6,694,778	6,598,467	9,268,812	11,812,808
Internal Services	2,650,744	2,674,147	2,746,307	6,818,841	6,749,915
Debt	17,003,567	38,372,677	13,278,349	16,985,704	21,719,064
Transfers	36,611,497	45,362,939	33,268,454	33,197,903	20,943,762
* Other Appropriations/Capital Outlay	<u>56,056,773</u>	<u>29,431,349</u>	<u>66,121,340</u>	<u>9,617,500</u>	<u>56,524,013</u>
Subtotal	<u>286,718,078</u>	<u>307,995,214</u>	<u>305,143,662</u>	<u>391,713,243</u>	<u>432,411,696</u>
ENDING BALANCE	<u>\$189,058,696</u>	<u>\$283,353,046</u>	<u>\$323,997,463</u>	<u>\$82,589,124</u>	<u>\$135,724,661</u>
TOTAL EXPENDITURE BUDGET	<u><u>N/A</u></u>	<u><u>N/A</u></u>	<u><u>N/A</u></u>	<u><u>\$474,302,367</u></u>	<u><u>\$568,136,357</u></u>

Note:

* CIP project actual expenditures are reflected in Capital Outlay as presented in the CAFRs. Budgeted CIP is reflected in the functional categories

** Adopted budgets exclude carry forward projects which are added during the fiscal year.

Sources: Seminole County Comprehensive Annual Financial Reports; Seminole County Annual Budget Documents.

AD VALOREM TAXES COUNTYWIDE AND DEPENDENT TAXING DISTRICTS

Board Approved Millages

	<u>FY</u> <u>1996/97</u>	<u>FY</u> <u>1997/98</u>	<u>FY</u> <u>1998/99</u>	<u>FY</u> <u>1999/00</u>	<u>FY</u> <u>2000/01</u>	<u>Adopted</u> <u>FY</u> <u>2001/02</u>	<u>Approved</u> <u>FY</u> <u>2002/03</u>
COUNTYWIDE							
General Fund	4.7388	4.7388	4.6990	4.5400	4.7179	4.7179	4.7179
Transportation	<u>0.4250</u>	<u>0.4250</u>	<u>0.4589</u>	<u>0.4589</u>	<u>0.2810</u>	<u>0.2810</u>	<u>0.2810</u>
Total Countywide	5.1638	5.1638	5.1579	4.9989	4.9989	4.9989	4.9989
UNINCORPORATED							
County Road Improvement	0.6591	0.6591	0.6591	0.6591	0.6591	0.6591	0.6591
Fire/Rescue	<u>2.0971</u>	<u>2.0971</u>	<u>2.0971</u>	<u>2.0971</u>	<u>2.0971</u>	<u>2.0971</u>	<u>2.0971</u>
Total Unincorporated	2.7562	2.7562	2.7562	2.7562	2.7562	2.7562	2.7562
TOTAL BCC APPROVED	7.9200	7.9200	7.9141	7.7551	7.7551	7.7551	7.7551

Voter Approved Millages

	<u>FY</u> <u>1996/97</u>	<u>FY</u> <u>1997/98</u>	<u>FY</u> <u>1998/99</u>	<u>FY</u> <u>1999/00</u>	<u>FY</u> <u>2000/01</u>	<u>Adopted</u> <u>FY</u> <u>2001/02</u>	<u>Approved</u> <u>FY</u> <u>2002/03</u>
COUNTYWIDE							
Debt Services							
Environmentally Sensitive Lands	0.1494	0.1271	0.1234	0.1170	0.1083	0.1031	0.0990
Trails	0.0000	0.0000	0.0000	0.0000	0.0000	0.1177	0.1133
Libraries	<u>0.0757</u>	<u>0.0716</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
TOTAL VOTER APPROVED	0.2251	0.1987	0.1234	0.1170	0.1083	0.2208	0.2123

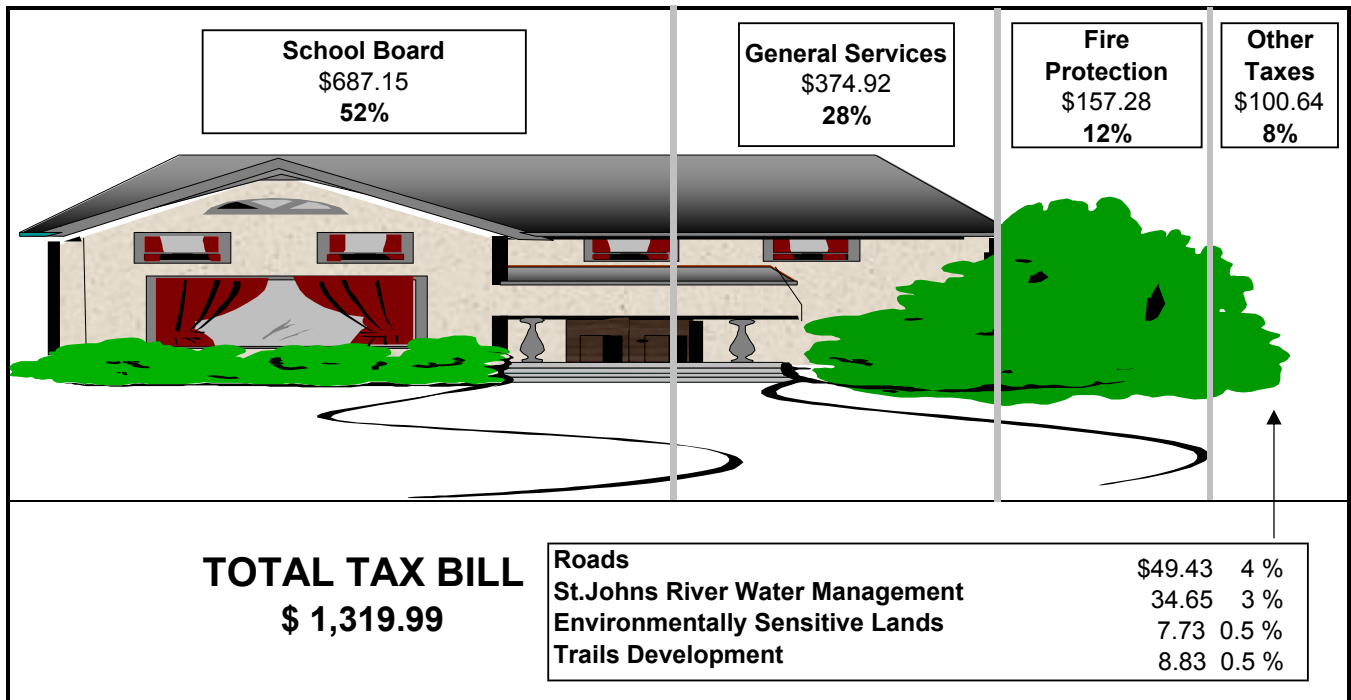
Other Agencies

	<u>FY</u> <u>1996/97</u>	<u>FY</u> <u>1997/98</u>	<u>FY</u> <u>1998/99</u>	<u>FY</u> <u>1999/00</u>	<u>FY</u> <u>2000/01</u>	<u>Adopted</u> <u>FY</u> <u>2001/02</u>	<u>Approved</u> <u>FY</u> <u>2002/03</u>
Seminole County Public Schools	10.3080	10.0360	9.9180	9.5410	9.3450	9.1620	N/A
St. Johns Water Management District	0.4820	0.4820	0.4820	0.4820	0.4720	0.4620	N/A

Property Tax on Average Residential Home

with a Market Value of \$100,000

less a Homestead Exemption of \$25,000



Seminole County Government:

General Services: Taxes support county-wide functions including the Sheriff, courts and judicial systems, libraries, parks and other general government responsibilities.

Roads: Taxes support maintenance of road systems for residents in unincorporated areas.

Fire Protection: Taxes provide fire protection for residents in unincorporated areas.

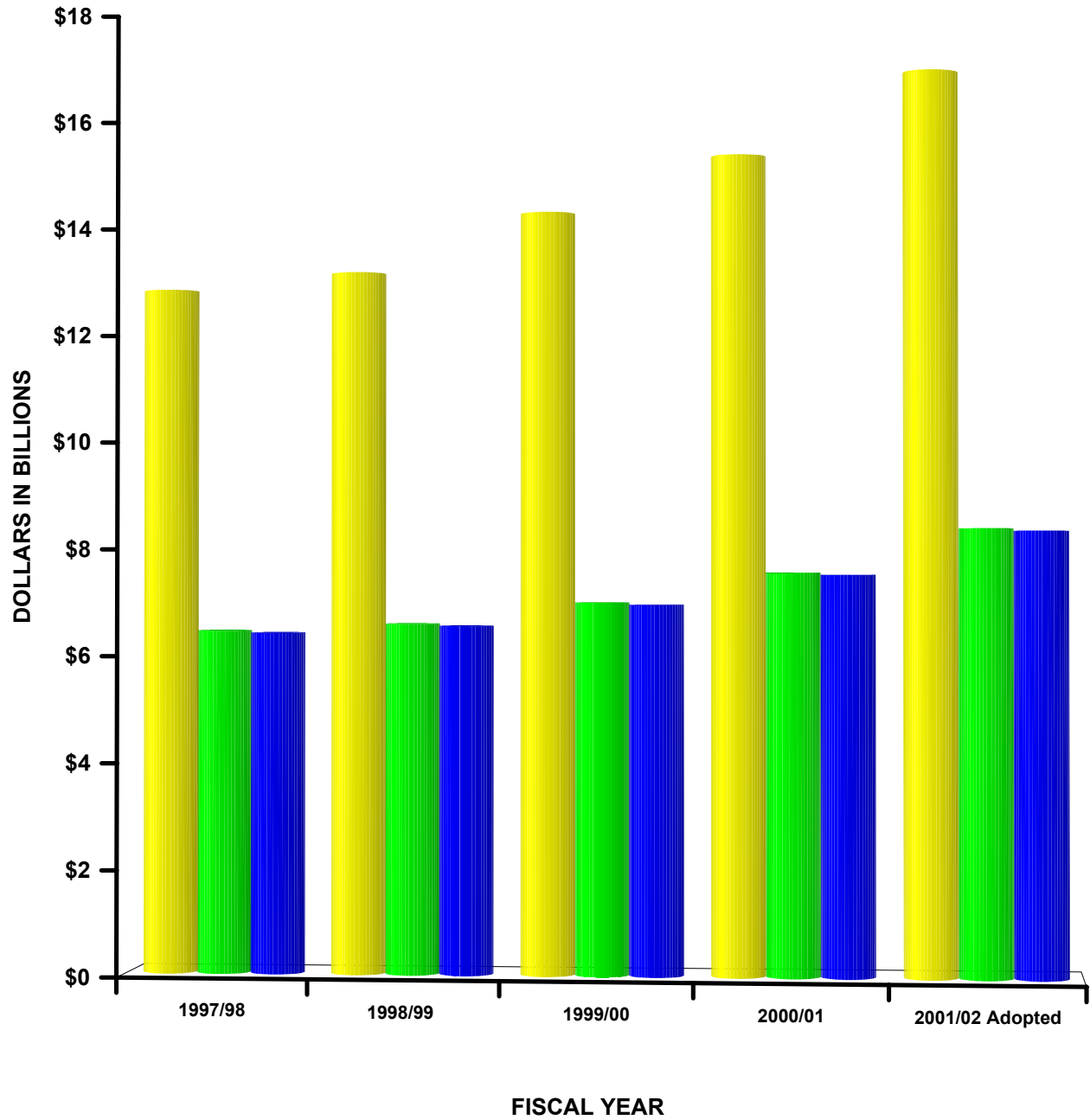
Environmentally Sensitive Lands: Taxes repay the bonds issued to purchase natural lands.

Trails Development: Taxes repay bonds issued to construct county-wide trails system.

School Board: Taxes provide funding for the education system in the County (managed by the Seminole County School Board).

St. Johns River Water Management District: Taxes provide funding for protection of water and waterways in Florida.

GROSS TAXABLE VALUE COMPARISON



■ COUNTYWIDE ■ UNINCORPORATED AREA ■ FIRE MSTU

FIVE YEAR GROSS TAXABLE VALUE COMPARISON

FY 1997/98		FY 1998/99		FY 1999/00		FY 2000/01		FY 2001/02	
AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL

GENERAL TRANSPORTATION DEBT SERVICE

Gross Taxable Value (Prior Year)	\$11,666,044,985		\$12,465,945,857		\$13,226,439,728		\$14,339,789,365		\$15,399,365,174	
Reappraisals	479,909,122	4.1%	432,655,896	3.5%	555,563,891	4.2%	558,969,705	3.9%	900,495,034	5.8%
Taxable Value without New Construction	\$12,145,954,107		\$12,898,601,753		\$13,782,003,619		\$14,898,759,070		\$16,299,860,208	
New Construction	319,991,750	2.7%	327,837,975	2.6%	557,785,746	4.2%	500,606,104	3.5%	645,650,741	4.2%
Gross Taxable Value	\$12,465,945,857	6.9%	\$13,226,439,728	6.1%	\$14,339,789,365	8.4%	\$15,399,365,174	7.4%	\$16,945,510,949	10.0%

COUNTY ROAD IMPROVEMENTS (MSTU)

Gross Taxable Value (Prior Year)	\$5,866,250,437		\$6,260,706,134		\$6,585,391,232		\$7,029,240,192		\$7,564,915,191	
Reappraisals	230,807,531	3.9%	193,767,287	3.1%	233,035,859	3.5%	268,084,239	3.8%	516,204,487	6.8%
Taxable Value without New Construction	\$6,097,057,968		\$6,454,473,421		\$6,818,427,091		\$7,297,324,431		\$8,081,119,678	
New Construction	163,648,166	2.8%	130,917,811	2.1%	210,813,101	3.2%	267,590,760	3.8%	329,822,244	4.4%
Gross Taxable Value	\$6,260,706,134	6.7%	\$6,585,391,232	5.2%	\$7,029,240,192	6.7%	\$7,564,915,191	7.6%	\$8,410,941,922	11.2%

FIRE RESCUE (MSTU)

Gross Taxable Value (Prior Year)	\$5,827,599,818		\$6,221,947,214		\$6,545,249,198		\$6,989,877,839		\$7,523,532,019	
Reappraisals	231,051,818	4.0%	192,840,066	3.1%	234,372,846	3.6%	267,614,208	3.8%	515,629,989	6.9%
Taxable Value without New Construction	\$6,058,651,636		\$6,414,787,280		\$6,779,622,044		\$7,257,492,047		\$8,039,162,008	
New Construction	163,295,578	2.8%	130,461,918	2.1%	210,255,795	3.2%	266,039,972	3.8%	328,839,333	4.4%
Gross Taxable Value	\$6,221,947,214	6.8%	\$6,545,249,198	5.2%	\$6,989,877,839	6.8%	\$7,523,532,019	7.6%	\$8,368,001,341	11.2%

MAJOR REVENUE SOURCES

Ad Valorem Taxes - These taxes, also known as "property taxes", are taxes levied per \$1,000 value of taxable real and tangible personal property based on the millage rate adopted annually by the Board of County Commissioners. The millage rate is applied to taxable property values to calculate the property taxes to be paid. Ad valorem taxes are the greatest source of revenue for the County. Below are the five funds in which ad valorem taxes are assessed and the uses of the taxes in each fund:

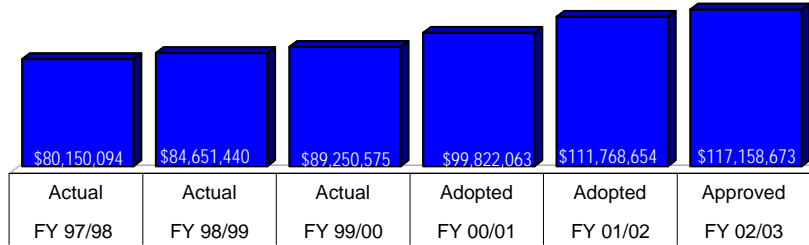
General Fund - Taxes support Countywide functions (i.e., Libraries, Sheriff, Judicial, Parks, etc.).

Transportation Trust Fund - Taxes support maintenance of road systems for county residents.

Fire Protection Fund - Taxes provide fire protection for residents in unincorporated areas.

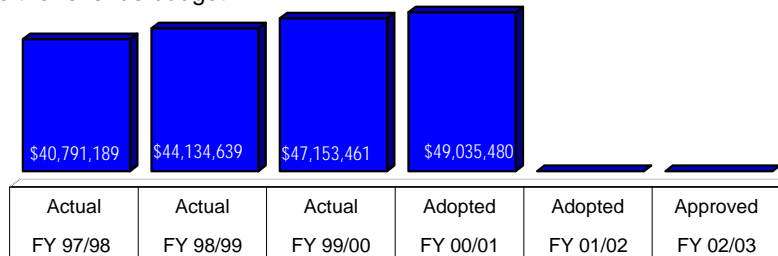
Environmental Sensitive Lands Bond Fund - Taxes repay bonds issued to purchase natural lands.

Trails Development Bond Fund - Taxes repay bonds issued to construct countywide trails.

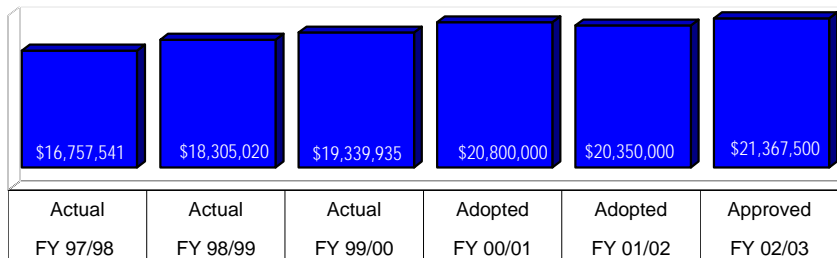


Actual Revenue is typically less than adopted/proposed due to an allowable discount taken by property owners.

Infrastructure Sales Tax - This is a 1% surtax on the first \$5,000 on each item sold in Seminole County, as specifically provided in Florida Statutes. The tax is effective for a period of ten (10) years beginning October 1, 1991 and ending September 30, 2110. Revenues received may be used to finance, plan, construct, renovate and improve needed infrastructures such as construction, reconstruction, and improvements to County road systems. A special election held on September 4, 2001 seeking voter re-authorization of this revenue source was approved by the citizens of Seminole County. The newly approved tax will begin on January 1, 2002, and will be amended into the revenue budget.

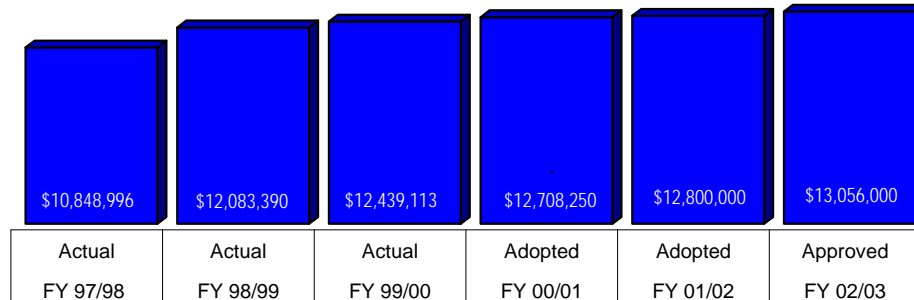


Half-Cent Sales Tax - This is a State shared revenue of 9.653% of the general sales and use tax collections remaining after deductions have been made by the State. General sales and use tax collected by the State consists of a 6% tax on each \$1.00 sale occurring in the State of Florida, as specifically provided in Florida Statutes. Revenue distribution is based on County population and is used for countywide tax relief or countywide programs.

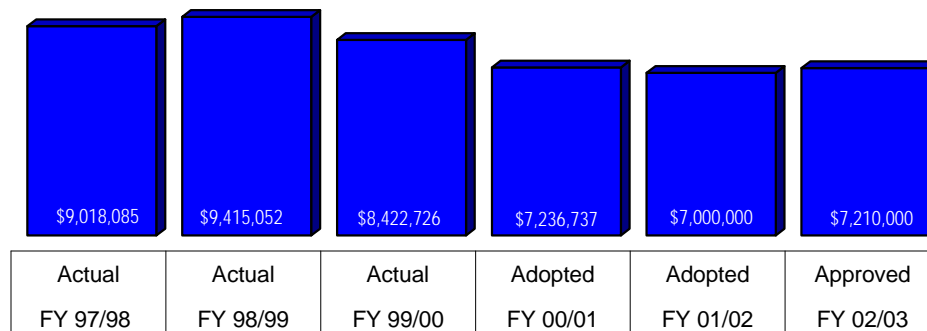


MAJOR REVENUE SOURCES

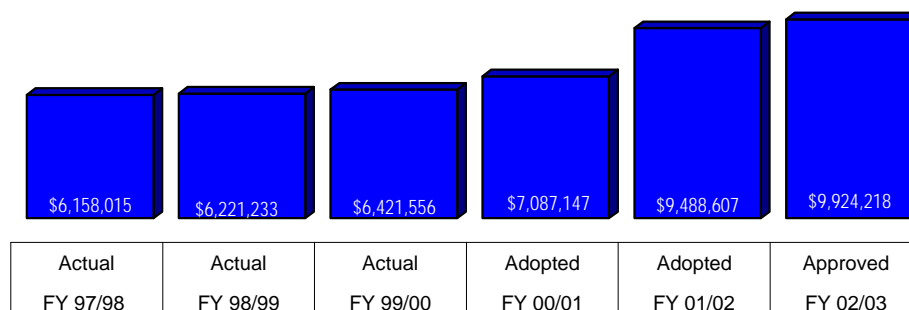
Gas Taxes - Four gas taxes provide revenues to Seminole County. Revenues from Gas Taxes are restricted for use in payment of transportation related activities. The Local Option Gas Tax (LOGT) is a 6¢ levy which supports local transportation expenditures and related bonds. The County Gas Tax is a 1¢ levy which is also used to support local roads. The Constitutional Gas Tax is a 2¢ levy used to support bonds and to finance activities related to secondary State roads transferred to County control. The Mass Transit 9th Cent Gas Tax initiated in FY 1993/94 is a local tax used to support mass transit.



State Revenue Sharing - The County revenue sharing program is administered by the State Department of Revenue. Legislation in FY 1999 and 2000 repealed the state intangible tax which had previously been the primary source of this revenue. Current and future funding will come from the state's half-cent sales tax program. Legislation attempted to hold counties harmless during the transition. Distribution will continue to include two guaranteed entitlements and growth money. Guaranteed entitlements may be used for bonding purposes and no use restrictions are placed on the remaining revenues.



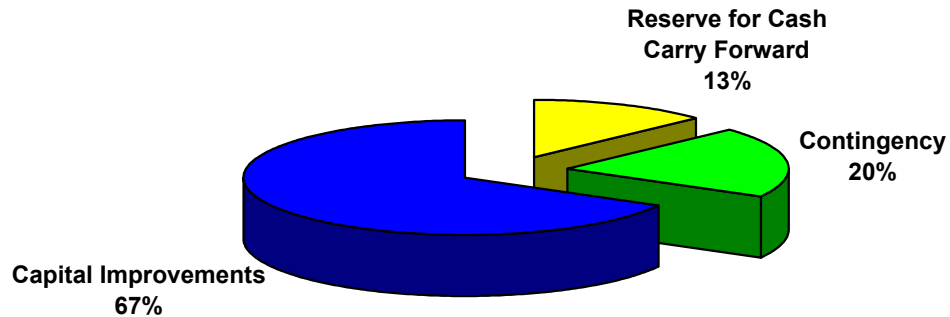
Utility Taxes/Telecommunications Taxes - A public service utility tax is assessed against electricity, water, natural gas, fuel oil, and propane purchases in the unincorporated area of Seminole County. A telecommunications tax is assessed on telephone and cable services.



BUDGETED RESERVES BY TYPE

TOTAL \$135,736,120

FY 2001/02



Reserves for Cash Carry Forward - \$17,582,588

These are funds to be carried forward to subsequent fiscal years to pay operating expenses until property taxes are received. Certain debt service funds set aside for future debt service payments in accordance with bond requirements are incorporated into cash carry forward.

Reserves for Contingency - \$27,375,749

Amounts which are set aside to cover unforeseen events that occur during the fiscal year, such as new federal mandates, shortfalls in revenues and unanticipated expenditures. These reserves also include restricted funds required by bond covenants.

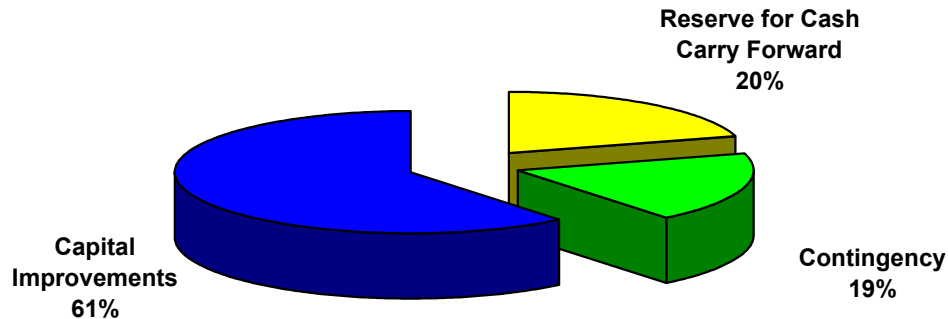
Reserves for Capital Improvement Projects - \$90,777,783

These funds represent amounts set aside for capital improvement projects.

BUDGETED RESERVES BY TYPE

TOTAL \$84,351,933

FY 2002/03



Reserves for Cash Carry Forward - \$17,257,885

These are funds to be carried forward to subsequent fiscal years to pay operating expenses until property taxes are received. Certain debt service funds set aside for future debt service payments in accordance with bond requirements are incorporated into cash carry forward.

Reserves for Contingency - \$15,863,615

Amounts which are set aside to cover unforeseen events that occur during the fiscal year, such as new federal mandates, shortfalls in revenues and unanticipated expenditures. These reserves also include restricted funds required by bond covenants.

Reserves for Capital Improvement Projects - \$51,230,433

These funds represent amounts set aside for capital improvement projects.

SUMMARY OF RESERVES
FISCAL YEAR 2001/02 BUDGET

FUND	CASH CARRY FORWARD	CONTINGENCIES	CAPITAL IMPROVEMENT PROJECTS	TOTALS
UNRESTRICTED				
GENERAL FUND	\$500,000	\$4,267,438	140,000	4,907,438
GENERAL/SUPERVISOR OF ELECTIONS		30,000		30,000
GENERAL/SHERIFF		160,000		160,000
GENERAL/NATURAL LANDS ENDOWMENT		817,909		817,909
TRANSPORTATION TRUST FUND	1,075,282	862,825		1,938,107
DEVELOPMENT REVIEW FUND		2,109,576		2,109,576
TOURISM DEVELOPMENT FUND		1,723,893		1,723,893
FIRE PROTECTION FUND	300,000	298,461		598,461
INFRASTRUCTURE TAX FUND		3,750,000	12,036,438	15,786,438
COURT FACILITIES FUND		85,187		85,187
TRANSPORTATION IMPACT FEE FUND			15,471,093	15,471,093
DEVELOPMENT IMPACT FEE FUND		773,728	145,785	919,513
STORMWATER FUND		123,473		123,473
ECONOMIC DEVELOPMENT FUND		455,783		455,783
STREET LIGHTING DISTRICTS FUND		82,987		82,987
SOLID WASTE MSBU		3,092,413		3,092,413
INFRASTRUCTURE IMPROVEMENTS FUND			2,274,013	2,274,013
MUNICIPAL SERVICE BENEFIT UNITS FUND		589,322		589,322
WATER AND SEWER FUND		5,565,286	19,437,744	25,003,030
SOLID WASTE FUND		2,324,868		2,324,868
HISTORICAL COMMISSION		13,500		13,500
RESTRICTED				
TOURIST DEV BONDS 1992 FUND		249,100		249,100
ENVIRONMENTAL LANDS BOND 1992 FUND				0
TRAILS CAPITAL PROJECTS			12,540,000	12,540,000
WATER AND SEWER FUND	8,807,306		24,578,325	33,385,631
SOLID WASTE FUND	6,900,000		4,154,385	11,054,385
TOTALS	\$17,582,588	\$27,375,749	\$90,777,783	\$135,736,120

SUMMARY OF RESERVES
FISCAL YEAR 2002/03 BUDGET

FUND	CASH CARRY FORWARD	CONTINGENCIES	CAPITAL IMPROVEMENT PROJECTS	TOTALS
UNRESTRICTED				
GENERAL FUND	\$500,000	\$2,658,493		\$ 3,158,493
GENERAL/SUPERVISOR OF ELECTIONS		30,000		30,000
GENERAL/SHERIFF		160,000		160,000
GENERAL/NATURAL LANDS ENDOWMENT		863,155		863,155
TRANSPORTATION TRUST FUND	150,579	254,721		405,300
DEVELOPMENT REVIEW FUND		1,557,438		1,557,438
TOURISM DEVELOPMENT FUND		1,913,039		1,913,039
FIRE PROTECTION FUND	300,000	882,185		1,182,185
INFRASTRUCTURE TAX FUND		22,500	50,000	72,500
EMERGENCY 911 FUND		8,934		8,934
TRANSPORTATION IMPACT FEE FUND			4,490,596	4,490,596
DEVELOPMENT IMPACT FEE FUND		305,039	48,285	353,324
STORMWATER FUND		124,543		124,543
ECONOMIC DEVELOPMENT FUND		82,387		82,387
STREET LIGHTING DISTRICTS FUND		47,985		47,985
SOLID WASTE MSBU		3,048,109		3,048,109
MUNICIPAL SERVICE BENEFIT UNITS FUND		569,452		569,452
INFRASTRUCTURE IMPROVEMENTS FUND			1,050,023	1,050,023
WATER AND SEWER FUND		1,018,144	14,348,651	15,366,795
SOLID WASTE FUND		2,068,391		2,068,391
RESTRICTED				
TOURIST DEV BONDS 1992 FUND		249,100		249,100
TRAILS CAPITAL PROJECTS			11,475,000	11,475,000
WATER AND SEWER FUND	9,407,306		19,195,700	28,603,006
SOLID WASTE FUND	6,900,000		572,178	7,472,178
TOTALS	\$17,257,885	\$15,863,615	\$51,230,433	\$84,351,933

PROJECTED CHANGES IN FUND BALANCES

Fund No.	Fund Name	Adopted Fund Balance 10/1/00	Adopted Fund Balance 10/1/01	Approved Fund Balance 10/1/02
General Fund				
001	General	\$13,567,608	\$12,999,404	\$10,384,012
Special Revenue Funds				
101	County Transportation	6,737,078	4,750,000	3,675,282
104	Development Review	3,000,000	3,200,000	3,200,000
110	Tourism Development	750,000	2,000,000	2,200,000
112	Fire Protection	1,200,000	450,000	1,000,000
115	Infrastructure Sales Tax	15,498,417	38,242,139	13,300,000
118	EMS Trust	0	150,000	55,000
119	BCC Grants	0	58,737	0
120	SHIP Program	0	1,238,601	0
121	Law Enforcement Trust	53,500	309,000	0
123	Cty Alcohol/Drug Abuse Trust	25,114	90,000	33,470
124	Court Facilities	200,000	136,085	44,140
125	Emergency 911	371,600	350,000	150,000
126	Transportation Impact Fee	6,750,000	9,542,984	1,658,329
128	Development Impact Fee	1,337,121	1,787,500	0
129	Mediation/Arbitration	295,000	240,636	240,636
130	Stormwater	846,893	850,000	350,000
131	Economic Development	656,312	950,000	383,000
133	17-92 CRA	1,658	156,612	0
150	Street Lighting District	99,420	129,515	94,513
151	Solid Waste MSBU	3,296,255	3,332,170	3,304,171
160	Municipal Svc Benefit Unit	424,504	552,980	538,893
Debt Service Funds				
210	Tourist Dev Bonds 1992	239,259	240,000	249,100
211	Environ Sens Bonds 1992	121,117	32,387	46,517
212	Road Bonds Ref 1992A	0	0	0
215	Road Bonds Ref 1992B	0	0	0
216	LOGT Ref Bonds 1993	0	0	0
218	Sales Tax Bonds 1996	0	13,300	0
219	Sales Tax Bonds 1998	304	0	0
220	Trails Dev Bonds 2001	0	0	0
Capital Projects Funds				
306	Infrastructure Improvement Capital	5,047,289	6,946,655	2,374,013
311	Environmentally Sensitive Lands	2,000,000	2,300,000	0
318	County Facility Improvement	667,271	50,000	0
320	Trails Capital Projects Fund	0	18,900,000	13,500,000
322	Courthouse Capital Fund	0	0	43,000,000
Enterprise Funds				
401	Water and Sewer	51,700,096	89,726,554	67,818,414
402	Solid Waste	12,000,000	16,223,364	13,223,364
Internal Service Fund				
501	Internal Service	4,200,000	4,000,000	3,800,000
Contribution/Trust and Agency Fund				
603	Contrib/Trust and Agency	87,539	102,000	13,500
TOTAL		\$131,173,355	\$220,050,623	\$184,636,354

Amounts do not include an allowance or estimate of fund balance for carry over capital projects.

INTERFUND TRANSFER ANALYSIS

PROVIDING FUND	RECIPIENT FUND	Fiscal Year 2001/2002 Amount	Fiscal Year 2002/2003 Amount	PURPOSE
GENERAL FUND	17-92 CRA	309,758	381,832	Tax increment for redevelopment projects.
GENERAL FUND	BCC GRANTS FUND	4,035	4,035	Provide cash match for Community Services Block Grant.
GENERAL FUND	CRIMINAL JUSTICE TRUST	302,807	297,116	Funds for Medical Examiner, Public Defender and State Attorney.
GENERAL FUND	DEVELOPMENT REVIEW	313,315	297,650	Net 6.4% administrative fee for general public services.
NATURAL LANDS ENDOWMENT	ENV. SENSITIVE LANDS	20,000	0	Partial funding for Environmental Sensitive Lands position.
TRANSPORTATION TRUST	FIRE PROTECTION FUND	4,553,969	4,498,938	Public services utility tax.
ALCOHOL/DRUG ABUSE	GENERAL FUND	20,000	20,000	Trust Funds used as a match for Byrne Grant funds for Sheriff's Office
BCC GRANTS FUND	GENERAL FUND	205,397	205,397	Byrne Grant funding for Sheriff's Office (DUI/Com. Justice Coalition).
CRIMINAL JUSTICE TRUST	GENERAL FUND	52,852	53,873	Reimburse internal charges - duplication, postage, Telephones.
DEVELOPMENT REVIEW	GENERAL FUND	244,060	249,746	Reimburse internal charges-postage, duplication, etc. and IT functions.
DISASTER PREPAREDNESS	GENERAL FUND	2,646	2,646	Reimburse internal charges - telephone charges
ECONOMIC DEVELOPMENT	GENERAL FUND	123,550	6,626	Reimburse internal charges - postage, duplication and telephones
EMERGENCY 911 FUND	GENERAL FUND	134,128	135,723	Reimburse internal charges, Admin fee, partial Sheriff Dispatcher and IT functions.
FIRE PROTECTION FUND	GENERAL FUND	180,969	185,976	Reimburse internal charges - postage, duplication, etc. and IT functions.
INFRASTRUCTURE IMPR.	GENERAL FUND	536,668	1,429,352	Repayment of General Funds for facilities.
MUNI. SERVICE BENEFIT UNITS	GENERAL FUND	15,140	13,406	MSBU administration fee.
NATURAL LANDS ENDOWMENT	GENERAL FUND	1,050	1,050	Reimburse internal charges - telephone charges
PETROLEUM CLEANUP FUND	GENERAL FUND	1,134	1,134	Reimburse internal charges - telephone charges
SELF INSURANCE FUND	GENERAL FUND	12,966	13,360	Reimburse internal charges -postage, duplication, telephones, radios.
SOLID WASTE MSBU FUND	GENERAL FUND	91,583	95,206	Solid Waste MSBU administration fee.
STORMWATER FUND	GENERAL FUND	30,439	30,916	Reimburse internal charges postage, duplication, telephones, radios.
STREET LIGHTING DISTRICTS	GENERAL FUND	87,611	87,611	Streetlighting District administration fees.
TANK INSPECTION	GENERAL FUND	1,134	1,134	Reimburse internal charges - telephone charges
TOURIST DEVELOPMENT	GENERAL FUND	43,576	44,627	Reimburse internal charges - postage and duplication and IT functions.
TRANSPORTATION TRUST	GENERAL FUND	915,410	945,361	Reimburse internal charges, County Attorney expenses and IT functions.
TRANSPORTATION IMPACT FEE	INFRASTRUCTURE TAX	0	4,000,000	Funding for proposed road projects.
TRANSPORTATION TRUST	LOGT REF BONDS 1993	2,662,654	2,665,654	Debt service for 1988 Local Option Gas Tax Bonds.
TRANSPORTATION TRUST	ROAD BONDS REF 1992A	1,345,345	1,347,025	Debt service for 1992A Gas Tax Refunding Revenue Bonds.
TRANSPORTATION TRUST	ROAD BONDS REF 1992B	392,080	392,200	Debt service for 1992B Gas Tax Refunding Revenue Bonds.
GENERAL FUND	SALES TAX BONDS 1996	575,000	589,550	Debt service for 1996 Sales Tax Revenue Bonds.
GENERAL FUND	SALES TAX BONDS 1998	1,185,946	1,186,821	Debt service for 1998 Sales Tax Revenue Bonds.
COURTHOUSE CAPITAL	SALES TAX BONDS 2001	1,182,500	1,024,833	Courthouse debt service transfer
GENERAL FUND	SALES TAX BONDS 2001	950,000	1,350,000	Debt service for 2001 Sales Tax Revenue Bonds.
INFRASTRUCTURE IMPR.	SALES TAX BONDS 2001	78,474	37,138	Debt service for 2001 Sales Tax Revenue Bonds.
INFRASTRUCTURE TAX	STORMWATER	935,000	1,660,000	Provide partial funding for Stormwater Management.
TRANSPORTATION TRUST	STORMWATER	2,626,312	3,565,737	Provide partial funding for Stormwater Management.
TOURISM DEVELOPMENT	TOURIST DEV BONDS 1992	241,345	235,355	Debt service for 1992 Tourist Development Tax Revenue Bonds.
INFRASTRUCTURE TAX	TRANSPORTATION IMPACT FEE	254,909	3,479,600	Funding for proposed road projects.
TRAILS CAPITAL PROJECTS	TRAILS 2001 DEBT SERVICE FD	310,000	0	Debt service for 2001 Trails Revenue Bonds.
	TOTAL	\$20,943,762	\$30,536,628	

Transfers are internal transactions which constitute revenues or expenditures in the affected individual funds and duplicate revenues or expenditures for the County as a whole. Transfers are made between funds to provide for grant match, operating subsidy, debt service, capital and interdepartmental or internal service charges. Transfers are not a reimbursement for services.

FULL TIME POSITION SUMMARY BY DEPARTMENT

<u>Departments</u>	<u>FY 98/99</u>	<u>FY 99/00</u>	<u>Adopted FY 00/01</u>	<u>Amended FY 00/01</u>	<u>Adopted FY 2001/02</u>	<u>Approved FY 2002/03</u>
Administrative Services	58	59	61	61	61	61
Commission Operations	10	10	10	10	10	10
Community Services	47	49	50	50	51	51
County Attorney	17	17	17	17	17	17
County Manager	8	6	7	7	7	7
Economic Development	2	2	2	2	3	3
Environmental Services	158	162	164	164	165	168
Fiscal Services	24	25	26	26	26	26
Human Resources	12	12	11	11	11	11
Information Technologies	25	27	52	52	54	56
Library and Leisure Services	134	134	135	135	135	137
Planning and Development	113	120	132	131	133	133
Public Safety	288	292	309	309	315	318
Public Works	247	249	251	255	254	254
Tourism Development	5	5	5	5	5	5
TOTAL BCC	1,148	1,169	1,232	1,235	1,247	1,257
<u>Constitutional Officers/Judicial</u>						
Sheriff	713	738	788	804	804	804
Clerk of Circuit Court	178	181	182	182	188	192
BCC/Finance /Records	21	22	21	21	21	21
Property Appraiser	55	55	54	54	54	54
Tax Collector	68	70	70	70	70	70
Supervisor of Elections	16	16	16	16	16	16
County Court	2	2	2	2	2	2
Circuit Court	15	16	16	17	17	17
Civil Domestic Division	3	3	3	3	3	3
Guardian Ad Litem	1	1	1	1	1	1
TOTAL CONSTITUTIONAL/JUDICIAL	1,072	1,104	1,153	1,170	1,176	1,180
GRAND TOTAL	2,220	2,273	2,385	2,405	2,423	2,437
EMPLOYEES PER 10,000 POPULATION	64.3	64.2	65.3	64.6	63.8	62.9

NEW FULL TIME POSITIONS

Fiscal Year 2001/02

The Fiscal Year 2001/02 Adopted Budget includes a net increase of 12 new full-time positions.

The following chart shows, by department, the number of new full-time positions requested, proposed positions, and the costs associated with the adopted positions.

DEPARTMENT	REQUESTED POSITIONS	ADOPTED POSITIONS	FY 2001/02 COST
<u>Board of County Commissioners</u>			
Community Services			
County Probation	1	1	\$53,378
Subtotal	1	1	53,378
Economic Development			
Operations	1	1	27,837
Subtotal	1	1	27,837
Environmental Services			
Water and Sewer Billing	2	0	0
Water and Sewer	3	1	65,116
Planning, Engineering and Inspections	1	1	48,563
Subtotal	6	2	113,679
Information Technologies			
Information Services	1	1	55,189
Telecommunications	2	1	42,822
Subtotal	3	2	98,011
Library and Leisure Services			
Parks and Recreation	2	0	0
Subtotal	2	0	0
Planning and Development			
Natural Lands	2	1	82,438
Building and Fire Prevention	1	1	39,311
Subtotal	3	2	121,749
Public Safety			
EMS Trust Fund	1	0	0
Emergency Communications/E911	1	1	46,739
Emergency Communications	2	1	34,699
Emergency Management/Tanks	1	0	0
Fire Rescue	10	4	302,540
Animal Services	1	0	0
Subtotal	16	6	383,978
Public Works			
Roads/Stormwater	1	1	145,986
Subtotal	1	1	145,986
TOTAL BCC DEPARTMENTS	33	15	\$944,618
* POSITIONS DELETED	(3)	(3)	-97,633
TOTAL	30	12	\$846,985

* Public Works will delete 2 positions in Road Operations each FY as part of the Alternative Surface Treatment program.

* Environmental Services deleted 1 grant funded position.

NEW FULL TIME POSITIONS

Fiscal Year 2002/03

The Fiscal Year 2002/03 Approved Budget includes a net increase of 10 new full-time positions.

The following chart shows, by department, the number of new full-time positions requested, approved positions, and the costs associated with the approved positions.

DEPARTMENT	REQUESTED POSITIONS	APPROVED POSITIONS	FY 2002/03 COST
<u>Board of County Commissioners</u>			
Environmental Services			
Water and Sewer Billing	0	2 *	73,119
Water and Sewer	0	1 *	67,294
Subtotal	0	3	140,413
Information Technologies			
Information Services	1	1	47,258
Telecommunications	2	1	49,861
Subtotal	3	2	97,119
Library and Leisure Services			
Parks and Recreation	2	2	\$73,318
Subtotal	2	2	73,318
Public Safety			
Emergency Communications	0	1 *	36,597
Emergency Management/Hazmat	0	1 *	112,854
Fire Rescue	0	0	0
EMS Trust Fund	0	1 *	53,545
Subtotal	0	3	202,996
Public Works			
Traffic Engineering	2	2	142,429
Subtotal	2	2	142,429
TOTAL BCC DEPARTMENTS	7	12	\$656,275
POSITIONS DELETED	(2)	(2)	-44,757
TOTAL	5	10	\$611,518

* Positons originally requested for FY 01/02. Deferred and included in FY 02/03.

NEW FULL TIME POSITIONS

Following are justifications for new full-time positions included in the FY 2001/02 and FY 2002/03 Approved Budgets. Dollar figures include personal services, operating expense and capital outlay directly related to the position.

Total Position Costs

COMMUNITY SERVICES

Fiscal Year 2001/02

County Probation

<u>1 Senior Coordinator</u>	\$53,378
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To supervise low risk offenders as a Probation Officer.

ECONOMIC DEVELOPMENT

Fiscal Year 2001/02

Operations

<u>1 Senior Staff Assistant</u>	\$27,837
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To assist with clerical tasks, database management and coordination of interdepartmental activities.

ENVIRONMENTAL SERVICES

Fiscal Year 2001/02

Water & Sewer

<u>1 Senior Operator</u>	\$65,116
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To meet staffing requirements at the new Consumers Plant.

Planning, Engineering and Inspections

<u>1 GIS Technician</u>	\$48,563
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To produce up-to-date water and sewer maps for County staff and the public.

Fiscal Year 2002/03

Water and Sewer

<u>1 Senior Operator</u>	\$67,294
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To meet staffing requirements at the new Consumers Plant.

NEW FULL TIME POSITIONS

Total Position Costs

Water and Sewer Billing

1 Team Member \$43,547

To read meters for an additional 320 new accounts monthly.

1 Senior Staff Assistant \$29,572

To maintain level of customer service due to new accounts.

INFORMATION TECHNOLOGIES

Fiscal Year 2001/02

Information Services

1 Principal Analyst \$55,189

To support the County's various database platforms.

Telecommunications

1 Analyst \$42,822

To audit, record, and track daily activities in the Telecommunications Division.

Fiscal Year 2002/03

Information Services

1 Senior Analyst \$47,258

To support various servers, routers and storage equipment.

Telecommunications

1 Senior Coordinator \$49,861

To supervise inventory control, work orders and two Specialist positions.

LIBRARY AND LEISURE SERVICES

Fiscal Year 2002/03

Parks and Recreation

1 Associate Technician and 1 Team Member \$73,318

To maintain the trails connectors and SR13.

NEW FULL TIME POSITIONS

Total Position Costs

PLANNING AND DEVELOPMENT

Fiscal Year 2001/02

Building and Fire Prevention

1 Technician \$39,311

To continue the responsibilities related to the H.T.E./G.U.I. land files.

Natural Lands

1 Program Manager \$82,438

To provide coordination of various volunteer efforts related to the Natural Lands program.

PUBLIC SAFETY

Fiscal Year 2001/02

Emergency Communications/E911

1 Senior Coordinator \$46,739

To coordinate the mapping program for all PSAPs in the Seminole County's 911 system

Emergency Communications

1 Tactical Radio Operator \$34,699

To maintain the current level of service while meeting the increased alarm load.

Fire Rescue

3 Fire Service Technicians \$198,217

To maintain the level of service due to an increased alarm load.

1 Lieutenant/EMS \$104,323

To respond to involved incidents, train field medical personnel, distribute controlled drugs and other medications.

Fiscal Year 2002/03

Emergency Communications

1 Tactical Radio Operator \$36,597

To maintain the current level of service while meeting the increased alarm load.

NEW FULL TIME POSITIONS

Total Position Costs

Emergency Management/HAZMAT

1 Lieutenant/Training \$112,854

To maintain hazardous materials and special operations training for response personnel.

EMS Trust Fund

1 Senior Coordinator \$53,545

To maintain Quality Assurance program.

PUBLIC WORKS

Fiscal Year 2001/02

Roads/Stormwater

1 Principal Engineer \$145,986

To provide direction and coordination of \$4 to \$7 million in new state funding for middle basin stormwater improvements.

Fiscal Year 2002/03

Traffic Engineering

1 Senior Coordinator \$60,862

To serve as the system operator of the new traffic management system.

1 Lead Technician \$81,567

To assist with the maintenance of the 90 miles of fiber optic cable in Seminole County.

TOTAL	<u>\$1,600,893</u>
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Fiscal Year 2001/02 Total	\$944,618
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Fiscal Year 2002/03 Total	\$656,275
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